



Additional Superannuation Contribution (ASC)

ASC will be introduced with effect from 1 January 2019 and replaces the current Pension Related Deduction (PRD).

Unlike PRD, ASC will only apply to a person who is a member of a public service pension scheme. Thus those who are in a non-pensionable position but are entitled to a Public Service pension from a previous employment will not be liable for ASC.

Frequently Asked questions

Who does ASC apply to?

Unlike PRD, ASC will only apply to a person who is a member of a public service pension scheme or is in receipt of an allowance in lieu of pension scheme membership.

What earnings does ASC apply to?

ASC will only apply to pensionable remuneration, so non-pensionable allowances and non-pensionable overtime will not be subject to ASC (whereas they were subject to PRD).

What are the applicable rates for 2019?

ASC is charged at different rates with different threshold bands depending on the pension scheme a person is a member of. There are transitional threshold bands for 2019 with a permanent set of threshold bands being introduced in 2020.

Members of the Master and Model Pension Schemes:

- €0 - €32,000 – 0%
- €32,000 – €60,000 – 10%
- €60,000 – 10.5%

Members of the Single Public Service Pension Scheme:

- €0 - €32,000 – 0%
- €32,000 – €60,000 – 6.66%
- €60,000 – 7%

What are the applicable rates for 2020?

Members of the Master and Model Pension Schemes:

- €0 - €34,500 – 0%
- €34,500 – €60,000 – 10%
- €60,000 – 10.5%

Members of the Single Public Service Pension Scheme:

- €0 - €34,500 – 0%
- €34,500 – €60,000 – 3.33%
- €60,000 – 3.5%

Will the rates change in future?

It has been indicated that rates and the set of threshold bands being introduced in 2020 are permanent.

What if I'm employed in more than one Public Service body?

ASC is chargeable on all pensionable remuneration across multiple Public Service employers and is based on the combined pensionable remuneration in such employments.

What is the tax treatment of ASC, do I get tax relief?

ASC is treated as an allowable deduction for the purpose of Income Tax, with relief is given at the marginal tax rate. The ASC deduction is calculated on a person's gross income. This is similar to how PRD worked.

Who do I contact for further information?

The Department of Public Expenditure & Reform (DPER) have issued [Circular 21 of 2018](#) which gives further technical details on the application of ASC. We expect further explanatory documentation to be issued in due course.

Any additional queries regarding ASC should be directed initially to the HR Service Centre, (01) 896 3333 or hr@tcd.ie.